

So the conference report was agreed to.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

GENERAL LEAVE

Mr. SHUSTER. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks on the conference report just agreed to.

The SPEAKER pro tempore (Mr. KINGSTON). Is there objection to the request of the gentleman from Pennsylvania.

There was no objection.

ANNOUNCEMENT OF LEGISLATION TO BE CONSIDERED UNDER SUSPENSION OF THE RULES TODAY

Mr. LINDER. Mr. Speaker, pursuant to House Resolution 525, the following suspensions are expected to be considered today, September 27:

H.R. 4000, POW/MIA; H.R. 4041, Dos Palos Land Conveyance; H.R. 3219, Native American Housing; S. 1004, Coast Guard Reauthorization Conference Report; S. 1505, Pipeline Safety; H.R. 2779, Metric Conversion (if/when Senate sends over); and S. 1972, Older American Indian Tech. Amdts.

PRIVILEGES OF THE HOUSE—RETURNING TO THE SENATE S. 1311, NATIONAL PHYSICAL FITNESS AND SPORTS FOUNDATION ESTABLISHMENT ACT

Mr. ARCHER. Mr. Speaker, I rise to a question of privileges of the House.

Mr. Speaker, I offer a privileged resolution (H. Res. 545) returning to the Senate the bill S. 1311 and I ask for its immediate consideration.

The SPEAKER pro tempore. The Clerk will report the resolution.

The Clerk read as follows:

H. Res. 545

Resolved, That the bill of the Senate (S. 1311) entitled the "National Physical Fitness and Sports Foundation Establishment Act", in the opinion of this House, contravenes the first clause of the seventh section of the first article of the Constitution of the United States and is an infringement of the privileges of this House and that such bill be respectfully returned to the Senate with a message communicating this resolution.

The SPEAKER pro tempore. The resolution constitutes a question of privilege under rule IX.

Under the rule, the gentleman from Texas [Mr. ARCHER] and the gentleman from Florida [Mr. GIBBONS] will each be recognized for 30 minutes.

The Chair recognizes the gentleman from Texas [Mr. ARCHER].

Mr. ARCHER. Mr. Speaker, I yield myself such time as I may consume.

(Mr. ARCHER asked and was given permission to revise and extend his remarks.)

Mr. ARCHER. Mr. Speaker, this resolution is necessary to return to the Senate the bill S. 1311. S. 1311 contravenes the constitutional requirement that revenue measures shall originate in the House of Representatives. It would override current tax law and direct a particular tax treatment for a certain newly established foundation, and therefore contravenes this constitutional requirement.

Section 2 of S. 1311 would establish the National Physical Fitness and Sports Foundation. Subsection (a) provides that the foundation shall be a charitable and not-for-profit corporation and shall not be an agency or establishment of the United States. In particular, it dictates that the foundation shall be established as an organization described in section 501(c)(3) of the Internal Revenue Code and that it shall be presumed for tax purposes to be a 501(c)(3) organization until the Secretary of the Treasury determines that the foundation fails to meet the requirements of section 501(c)(3). The final sentence of the subsection explicitly waives the requirements of subsection (a) of section 508 of the Internal Revenue Code, which generally requires new organizations to notify the Secretary that they are applying for recognition of section 501(c)(3) status.

This provision explicitly overrides the Federal income tax rules governing recognition of tax-exempt status. The Internal Revenue Code has specific rules that govern tax-exempt organizations and that specify the application for 501(c)(3) status and the tax treatment of entities applying for 501(c)(3) status. S. 1311 supersedes those rules in this instance and grants special Federal income tax treatment to the newly established National Physical Fitness and Sports Foundation.

The provision would have a direct effect on tax revenues. The proposed change in our tax laws in a "revenue affecting" infringement on the House's prerogatives, which constitutes a revenue measure in the constitutional sense. Therefore, I am asking that the House insist on its constitutional prerogatives.

There are numerous precedents for the action I am requesting. For example, on October 7, 1994, the House returned to the Senate S. 2126, containing Internal Revenue Code provisions regarding exemption from taxation. On July 21, 1994, the House returned to the Senate S. 1030, containing a provision exempting certain veteran payments from taxation. On June 15, 1989, the House returned to the Senate S. 774, conferring tax-exempt status to two corporations. Finally, on September 25, 1986, the House returned to the Senate S. 638, containing numerous provisions relating to the tax treatment of the sale of Conrail.

I want to emphasize that this action does not constitute a rejection of the Senate bill on its merits. Adoption of this privileged resolution to return the bill to the Senate should in no way

prejudice its consideration in a constitutionally acceptable manner.

The proposed action today is procedural in nature, and is necessary to preserve the prerogatives of the House to originate revenue matters. It makes it clear to the Senate that the appropriate procedure for dealing with revenue measures is for the House to act first on a revenue bill, and for the Senate to accept it or amend it as it sees fit.

Mr. Speaker, on a personal note, I'd like to say that this is probably the last time that my friend, SAM GIBBONS, and I will be working together on a legislative matter on the floor of the House of Representatives. As our colleagues know, SAM is retiring at the end of this Congress.

In a way, it's only fitting that we are standing here shoulder to shoulder defending the constitutional prerogatives of the House of Representatives to originate revenue measures.

Mr. Speaker, this morning the members of the Committee on Ways and Means had a breakfast to pay tribute to SAM and to give him a send-off with our very, very best wishes for his years of service. I want to say to my colleague, SAM, I will personally miss you.

Mr. Speaker, further on a personal note, the end of the congressional session brings with it both joys and sorrows. I take a considerable amount of joy in reaching the end of the one of the more grueling legislative sessions in my memory—knowing that we are all heading to our congressional districts to face our constituents, and compete for election based on our record of accomplishments and our differing philosophies of government.

But I take great sorrow knowing that as the year comes to a close, the House of Representatives is going to lose one of the most outstanding staff members who has ever served in these halls, Phil Moseley, the chief of staff of the Ways and Means Committee.

Phil came to Washington from San Antonio, TX, in 1973 to serve as my press secretary. He was a bright and enthusiastic 27-year-old, ready to take on the heady world of congressional politics. His intention was to stay for a couple of years and then to return to Texas to settle down. Fate had a different answer in store for Phil. He fell in love with a lovely young woman who also worked in my office, Norah Horrocks, and she soon became his bride.

Fortune smiled on me when Phil and Norah met, because I have been the chief beneficiary of their decision to make the Nation's Capital their home. Phil served as my administrative assistant from 1978 to 1988. When I became the ranking Republican on the House Ways and Means Committee, I managed to prevail upon him to take on the new challenge of serving as the minority chief of staff.

When the Republican Party took control of the House in 1994, fortune was with me again because Phil was at my